

AUGUSTA RICHMOND COUNTY BOARD OF ASSESSORS

Room 102
 Augusta Richmond County Municipal Building
 530 Greene Street
 Augusta, Georgia 30901

EXEMPT PROPERTY APPLICATION

SECTION I. PROPERTY AND CONTACT INFORMATION

Property Owner:	Property Owner's Mailing Address (if different than property address):
Property Address:	Map/Parcel Number:
Date Property Owner Acquired Property (DD/MM/YR):	Year Exemption Requested:
Contact Person: Email Address:	Telephone: (w) (m)

SECTION II. EXEMPTION CATEGORY

(Mark the appropriate category. Complete Section III and any applicable exemption Section)

- ☐ E-0 Non-profit home for the aged [OCGA 48-5-41(a)(12)]
- ☐ E-1 Public property owned by government [OCGA 48-5-41(a)(1)]
- ☐ E-2 Place of religious worship [OCGA 48-5-41(a)(2.1)]
- ☐ E-2 No income residences owned by a religious group [OCGA 48-5-41(a)(3)]
- ☐ E-3 Institution of purely public charity [OCGA 48-5-41(a)(4)]
- ☐ E-4 Place of burial [OCGA 48-5-41(a)(2)]
- ☐ E-5 Nonprofit hospital [OCGA 48-5-41(a)(5)]
- ☐ E-6 Educational institutions [OCGA 48-5-41(a)(6)]
- ☐ E-7 Air and water pollution equipment [OCGA 48-5-41(a)(11)]
- ☐ E-8 Farm products in the hand of producer [OCGA 48-5-41]
- ☐ E-9 Other. (Provide Code SECTION that is the basis for the exemption request).

SECTION III. PROPERTY DESCRIPTION AND USE

(Provide the following information regarding the property. Attach additional pages if needed.)

1) What improvements are located on the property?

- ☐ Parking lot
- ☐ Clubhouse
- ☐ Classrooms

- ☐ Parsonage
- ☐ Administrative buildings
- ☐ Church/sanctuary

☐ Single family residence
☐ Multi-family residential unit
☐ Offices

☐ Recreational facilities (Describe)
☐ Other (Describe)

- 2) Describe how the property is used:

- 3) Has the property for which the exemption is requested or any of the improvements located on the property at any time been rented or leased, or did the property owner receive income or a fee for the use of all or a portion of the property or improvements.

☐ YES ☐ NO If yes, please describe.

- 4) Is the use of the property controlled by an individual, entity or organization other than the property owner of record? ☐ YES ☐ NO

- 5) Is the property owner exempt for federal and/or state income taxation?

☐ YES ☐ NO

If yes, provide evidence of such exemption.

- 6) Is the property owner a private individual, private organization, or club?

☐ YES ☐ NO

- 7) Does the property owner, any stockholder or officer receive any income or profit for services rendered or from the use of the property? ☐ YES ☐ NO

If yes, please explain.

- 8) Does the property owner render services? ☐ YES ☐ NO

If yes, are these services available to the public for a fee (describe any fee structure).

- 9) Are the premises used for private, social or fraternal meetings?

☐ YES ☐ NO

SECTION IV (E-0 / Non-profit home for the aged exemption requests)

1) Does the property owner have 501(c)(3) status. ____ YES ____ NO

2) Describe the facilities located on the property:

3) Briefly describe who is eligible to be a resident:

4) Are any of the units rented? ____ YES ____ NO

If so, what is the monthly rental: _____

If so, what is the rent used for:

5) Provide copies of the last three (3) years financial statements for the property owner. If unavailable, please explain why.

SECTION V (E-2 / Place of religious worship/no-rent income residence exemption requests)

A. Place of religious worship

1) Is the property vacant? ____ YES ____ NO.

2) If improved, describe the facilities located on the property:

3) Briefly describe how the property/improvements are used and the frequency of the use:

Are any of the following improvements located on the property?

____ Kitchen/banquet facilities
 ____ School
 ____ Athletic facilities

____ Restaurant
 ____ Meeting Hall
 ____ Recreational Facilities

_____ Bookstores
 _____ Day care

_____ Apartments/single/multi-family
 homes

- 4) If any of the foregoing is applicable, please describe how the facilities are used.

- 6) In order to utilize any of the foregoing facilities, do individuals have to be members of the property owner's organization. _____ YES _____ NO

- 7) Are fees charged to utilize any of the facilities? _____ YES _____ NO

If yes, describe how fees are imposed and how the income is used.

- 8) Are any of the facilities rented or otherwise utilized to generate income for the property owner.
 _____ YES _____ NO

If yes, please describe what facilities that are rented, under what terms, and how is the income utilized by the property owner.

- 9) If facilities are rented, does the renter have to be a member of the property owner's organization?
 _____ YES _____ NO

(Note: If more than one type of facility is rented or a charge is imposed, please describe the uses, the fees and the utilization of the income for each type of facility or improvement)

- 10) Other than the rental income or fees/charges for the use of the facilities, does the property owner generate income by operating any of the following on the property?

_____ Restaurant
 _____ Bookstore
 _____ Day care
 _____ School
 _____ Catering services

_____ Meeting hall
 _____ Rental of apartments/single family or
 multi-family housing units
 _____ Other (Describe)

If yes, describe the nature of the activity, the income derived and the use of the income for each type of facility.

B. No-rent income residences.

- 1) Describe the facilities located on the property:

- 2) In order to reside in a residence, do individuals have to be members of the property owner's organization.

____ YES ____ NO

- 3) Are fees charged for the use of a residence? ____ YES ____ NO

If yes, describe how fees are determined and how the income is used.

- 4) Are any of the residences rented or otherwise utilized to generate income for the property owner.

____ YES ____ NO

If yes, please describe how the income is utilized by the property owner.

(Note: If more than one type of facility is rented or a charge is imposed, please describe the uses, the fees and the utilization of the income for each type of facility or improvement)

SECTION VI (E-3 / Purely public charity exemption requests)
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- 1) Does the charity have 501(c)(3) status. ____ YES ____ NO

- 2) Provide the last three (3) years financial statements for the property owner. If unavailable, explain why.

- 3) Describe the facilities located on the property.

- 4) Briefly describe the nature of the charity and the sources of its revenues for its operation.

- 5) Does the charity provide services to other charities, joint venture with other profit/non-profit organizations or conduct any activities other than the above described charitable activities.

____YES____NO

If yes, describe.

- 6) In order to utilize any of the above described facilities, do individuals have to be members of the property owner's organization: ____YES ____NO

- 7) Are fees charged to utilize any of the facilities: ____YES ____NO

If yes, how is the income used.

- 8) Are any of the facilities rented for a fee: ____YES ____NO

If yes, does the renter have to be a member of the property owner's organization?

____YES ____NO

If yes, how is the income used.

(If more than one type of facility is rented or a charge is imposed, please describe the uses, the fees and the utilization of the income for each type of facility or improvement)

- 9) Other than the rental income or fees/charges for the use of the facilities described above, how does the property owner generate income:

SECTION VII (E-6 / Educational institution exemption requests)

- 1) Is the property owner a:

____ College

____ University

____ Grade or high school

____ Trade school

____ An organization affiliated with a state or private college or university

____ Trade /professional association providing educational resources to its members

- 2) Is tuition charged for attendance or is a membership in the organization required.

____YES ____N

- 3) Please describe the facilities located on the property.

- 4) Briefly describe the type of educational activities that take place on the property.

- 5) Are any of the facilities rented or otherwise utilized to generate income for the property owner:
 _____ YES _____ NO

If so, please describe what facilities that are rented and under what terms.

If so, how is the income utilized by the property owner:

I hereby certify that the information attached and contained herein to be true and correct to the best of my knowledge and belief.

 (Signature)

 (Date)

 Printed Name

 Contact Number

For Staff Use Only

Date Received:	Date of Appeal to BOE:
Interview conducted:	BOE meeting date:
Size of property:	BOE decision:
Staff Recommendation:	Date of Appeal to Superior Court:
BOA meeting date:	File certified to Superior Court:
BOA decision:	File to attorney:
Notice to Property Owner:	Assigned Attorney: